



BIENNIAL REPORT

JULY 1, 2002 TO JUNE 30, 2004







Montana Department of Revenue

Don Hoffman
Acting Director



Judy Martz
Governor

Letter of Transmittal

December 2004

Governor-Elect Brian Schweitzer and
Members of the Fifty-ninth Montana Legislature:

Herewith I am transmitting the Biennial Report of the Department of Revenue for the period July 1, 2002 through June 30, 2004, as required in 15-1-205, MCA. This report provides detailed information on taxes administered by the department and related collections activity for the above specific biennium.

The Biennial Report has three primary sections. The first section of the report focuses on an overview of the Department of Revenue and the makeup of Montana's tax base. The second section focuses on the individual taxes that provide the framework of Montana's tax base. The final section of the report provides tax expenditure analysis for the current biennium and projections for the next biennium.

We hope you find this report an effective tool for understanding the Department of Revenue and the tax base of the State of Montana.

As always, the department appreciates any comments you may wish to make regarding this report and any additional ideas you may have as to how the report could be improved in future editions.

Respectfully submitted,

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